GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Retrospective exemption from levy or collection of State Tax on supply of fishmeal (falling under heading 2301) during the period from01.7.2017 to 30.9.2019 and levy of State Tax at the rate of six per cent. on supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436) during the period from 01.7.2017 to 31.12.2018 – Notification -Orders –Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 83 **Dated: 01-04-2021.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the GOI, Ministry of Finance, Department of Revenue, Notification No.1/2017-Central Tax (Rate), dated 28-6-2017.
3. G.O.Ms.No.258, Revenue (CT-II) Department, dated 29-6-2017.
4. Finance Act, 2020 (No.12 of 2020), GOI, Ministry of Finance, dated 27-3-2020.
5. The Andhra Pradesh Goods and Services Tax (Amendment) Act, 2020(Act No.22 of2020) published in Extra-ordinary issue of Andhra Pradesh Gazette No.22, Part IV-B, Dt:03-07-2020.
6. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015/ROD/2019, dated: 17-02-2021.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 01-04-2021.

NOTIFICATION

Notwithstanding anything contained in the notification issued in the G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated 29-6-2017, issued by the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, in exercise of the powers under sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017,—

(P.T.O)

(*i*) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019(both days inclusive);

(*ii*) State tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018(both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRAPRADESH)

DR. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase(Publication Wing), A.P., Vijayawada ... for publication of the Notification(he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance &Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER